

CONNECTICUT STATE DEPARTMENT OF EDUCATION



PERKINS BUDGET BUDDY

A GUIDE FOR PREPARING THE BUDGET & BUDGET NARRATIVE

EFFECTIVE DATE: September 2014

ACADEMIC OFFICE

INTRODUCTION

The purpose of the “Perkins Budget Buddy” is to provide guidance in developing the Perkins secondary, postsecondary and College Career Pathways ED114 budget sheet and budget narrative. It is the responsibility of the local program to ensure that all costs are **reasonable, necessary, and auditable, and that they adhere to federal, state and local requirements as appropriate**. The “Perkins Budget Buddy” guidelines go into effect with the program year beginning September, 2014. The Budget Object Codes described in the “Perkins Budget Buddy” are taken from the Connecticut State Department of Education’s (CSDE’s) object code definitions and the United States Department of Education’s publication “Financial Accounting for Local and State School Systems.” Per federal definition, an object is used to describe the service or commodity obtained as the result of a specific expenditure. For a specific grant, it may be necessary to modify what can be included in a given line item based on the particular grant legislation. Where an exception exists due to a legislative requirement, it is noted on the appropriate page (e.g., Carl D. Perkins funds have a 5 percent cap on administrative costs). When preparing the budget form (ED114) and subsequent budget narrative, dollar amounts should be rounded to the nearest dollar; **DO NOT USE CENTS**.

The CSDE reserves the right to make changes as required by authorizing legislation. The “Perkins Budget Buddy” is merely a guide to assist providers in preparing their budgets. Questions should be referred to the appropriate technical assistant or to the grant manager.

BUDGET NARRATIVE INSTRUCTIONS

In preparing the budget narrative, provide a complete description of the expenditure for each of the codes being used and identify the program area and course(s) of the required use of funds that the expenditure applies. See the examples on the following pages.

1. Each line item in the budget narrative must identify the school/community college/university that will receive funds.
2. Program improvement line items in the budget narrative must stipulate the career and technical education program area and the course(s) being funded.
3. Each line item in the budget narrative must give a detailed description of the item(s) that will be purchased, including quantity and unit cost. Personnel should be shown by the number of positions, time involved and hourly rate. Funding for personnel is limited to three years, after which the district must pick-up the cost of funding the position. Also, the position must be new; grant funds shall not be used to supplant funds normally budgeted by the district. This applies to textbooks as well.
4. No more than 5 percent of the grant may be used for administrative purposes including approved indirect costs. Only school districts and Regional Educational Service Centers that have submitted indirect cost proposals, or have an approved federal indirect rate, for the current fiscal year may apply indirect costs.
5. All school districts and community colleges that sign on to participate in a consortium shall be active participants and the funds must be used for joint activities only. Funds allocated to a consortium shall be used only for purposes and programs that are mutually beneficial to all members of the consortium and can be used only for programs authorized under this title. Such funds may not be reallocated to individual members of the consortium for the purpose of funding programs and/or activities that benefit only those individual members of the consortium. Consolidate funds requested for all consortium members under the jurisdiction of the fiscal agent.

6. Compute all expenditures to the **nearest dollar** by line item. **Do not include cents.**

BUDGET CODES

111A Non-Instructional*

Amounts paid to administrative employees of the grantee **not involved in providing direct services to pupils/clients**. Include all gross salary payments for these individuals while they are on the grantee payroll including overtime salaries or salaries paid to employees of a temporary nature.

Note: No more than 5 percent of the grant may be used for administrative purposes including indirect costs.

***For purposes of determining administrative cap, line item 111A is considered an administrative cost.**

Administrative expenses may be found in other budget code lines such as 200, 322, and 580 must be calculated into the 5 percent administrative cap.

ADMINISTRATIVE COSTS – EXAMPLES

- **Coordinator:** overall system coordination and general administrative functions;
- Preparing program plans, budgets, and modifications;
- Monitoring of local application goals and objectives;
- Preparing reports and other documents related to Perkins requirements;
- Employee benefits for administrative positions
- Travel costs incurred for official business in carrying out grant management or administrative activities; and
- Coordinating professional development activities.

BUDGET NARRATIVE EXPLANATION – EXAMPLE

Name of Position	Career Cluster Area/Area of Concentration	Description of duties	Compensation Formula	Total	Amount
Perkins/College Career Pathways Coordinator	XAVC, XHT, XBAS, XETS, XHS, XMAN	(See Budget Buddy p.2)	125 hours 28.01/hr.	\$3,501	
CTE/Perkins Administrator	BFT, FCS, ME, TE	(See Budget Buddy p.2)	30 hours x \$35.26/hr.	\$1,058	\$4,559

111B Instructional

Salaries for employees providing direct instruction/counseling to pupils/clients.* This category is used for both counselors and teachers. Include all salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. Substitute teachers or teachers hired on a temporary basis to perform work in positions of either a temporary or permanent nature are also reported here. Tutors or individuals whose services are acquired through a contract are not included in the category. A general rule of thumb is that a person for whom the grantee is paying employee benefits and who is on the grantee payroll is included; a person who is paid a fee (such as a private consultant) with no grantee obligation for benefits is not.

Note: Duties and responsibilities for all personnel listed must directly relate to career and technical education activities and program areas.

A person not on the grantee payroll should be included in budget code 322.

***Salaries can only be paid up to three years. After that, the college or district must assume the cost of those salaries. Exceptions to this policy apply to CTSO advisors and Perkins administrator positions only. Perkins funds may be paid up to \$1500 per CTSO per high school regardless of the number of advisors.**

ELIGIBLE COSTS – EXAMPLES **

- **Teachers** responsible for direct instruction in Career and Technical Education/College Career Pathways classes. Responsibilities may also include curriculum development and/or workshop presentations to staff and attendance at any conference/workshop pertaining to professional development.
- **Career Center Counselor** responsible for services that directly involve students enrolled in career and technical education programs and/or College Career Pathways.

**For registration and travel costs associated with professional development conferences and/or workshops directly related to Career and Technical Education, see Object Codes 330 and 580.

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

Name of Position	Career Cluster Area /Area of Concentration	Description of duties	Compensation Formula and Total	Detail the student or teacher measured outcomes in either improved instruction or measured learning outcomes
FFA Advisor	Agriculture	Stipend for CTSO advising	2 advisors at \$750/ea./yr. = \$1,500	Provide description of anticipated outcomes as a result of the position.
HOSA Advisor	Medical Careers	Stipend for CTSO advising	1 advisor at \$1,500/yr. = \$1,500	Provide description of anticipated outcomes as a result of the position.

Career Counselor career counselor to serve students enrolled in CTE programs	All CTE	Assists students in career exploration and job shadows.	\$40 x 15hrs. x 18 wks. = \$10,800	Provide description of anticipated outcomes as a result of the position.
Education Aide for Nursing Students at GWCC	Nursing	Assisting students in the clinical labs	\$23 x 10 hrs. x 20 wks. = \$4,600	Provide description of anticipated outcomes as a result of the position.
Total			\$18,400	

200 Personal Services – Employee Benefits

Amounts paid by the grantee on behalf of the employee whose salaries are reported in objects 111A and 111B. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless is part of the cost of personal services. Included are the employer's cost of group insurance, social security contribution, (FICA) retirement contribution, tuition reimbursement, unemployment compensation, and workmen's compensation insurance.

Note: For purposes of determining administrative cap, line item 200, employee benefits may be considered an administrative cost **and must be calculated into the 5 percent administrative cap.**

ELIGIBLE COSTS – EXAMPLES

- FICA/Medicare
- Health insurance
- Workers compensation

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

Name of Position	Career Cluster Area /Area of Concentration	Type of Benefits	Compensation formula	Total Benefits Paid	Amount
CTE/Perkins Administrator	BFT, FCS, ME, TE	Health/FICA	\$1,058 x 0.0765 (ADMIN)	\$81	
CTE Teachers	BFT- Accounting FCS- Culinary TE-Automotive	Health/FICA	\$1,580 x 0.0765	\$121	
Total					\$202

322 In-service (Instructional Program Improvement Services)*

Payments for services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, speakers, etc., who are **not on the grantee payroll**.

Note: To pay staff members who give workshops or training OUTSIDE OF CONTRACTED HOURS, see 330.

To pay staff members who attend conferences, workshops or training, see 111B.

To pay registration fees to attend workshops, conferences or training, see 330.

To pay travel costs for staff attendance at conferences workshops or training, see 580.

***In-service must be directly related to CTE classroom instruction, otherwise it is an administrative cost subject to the 5 percent cap.**

BUDGET EXPLANATION – EXAMPLES

Individual or Organization providing in-service	Who will be receiving this in-service? Include # of staff	Title of Event, date, location	Quantity/Cost per unit and Total	Detail the student or teacher measured outcomes in either improved instruction or measured learning outcomes
Jane Smith CREC	Staff PD for FCS, ME, and BFT	Developing SLOs in CTE areas, Sept. 16, 30, Nov. 4, 18, 2014	4 sessions x \$200/session = \$800	Provide description of anticipated outcomes as a result of the in-service.
IT Instruction, Inc.	BFT- 4FCS-3 ME-2 TE-3	Integrating New Technology into CTE Nov. 4, 2015, Jan. 16, 2015	2 sessions x \$250= \$500	Provide description of anticipated outcomes as a result of the in-service.
Bockeley Photonics	3 Engineering Faculty	Webinar for Surface Enhanced Raman Spectroscopy: Methods & Applications Oct. 22, 2014 March 12, 2015	2 sessions \$50/pp x 3 = \$300	Provide description of anticipated outcomes as a result of the in-service.
Total			\$1,600	

PROFESSIONAL DEVELOPMENT, SPEAKERS, AND TRAVEL BUDGET CODES 322, 330 and 580 The below list is not meant to be exhaustive of all allowable/disallowable items in 322, 330 or 580.	
Examples of ALLOWED PD/Travel including but not limited to:	Examples of DISALLOWED PD/Travel, including but not limited to:
Association for Career and Technical Education (ACTE) Annual Conference CLN <i>Strengthening Nursing Practice</i> Conference CT Learns and Works Annual Conference National Career Pathways Network (NCPN) Annual Conference <i>EMS Today</i> Conference National Association for the Education of Young Children (NAEYC) Annual Conference National Association of Career and Technical Education Information (NACTEI) AAFCS, State and National CBEA Conference NBEA Conference Jumpstart Coalition Conference Personal Finance State Conference CREC Technology State Conferences NAF Conferences 2 teachers only (no administrators) National Consortium of Health Science Education (NCHSE) Curriculum Conference National Consortium of Health Science Education (NCHSE) Master Teacher Institute Connecticut Technology and Engineering Teacher Association (CTEEA) Conference International Technology and Engineering Education Association (ITEEA) Conference Connecticut Association of Agricultural Educators, (CAAE) Conference National Association of Agricultural Educators (NAAE) Conference National Academy Conference (NAF)- Only 2 CTE teachers per year Speakers : CPA Society, Financial Planners, Lawyers, Business Speakers (not selling a product) On-line webinars with CBIA or AAFCS Virtual Business Training MOS SAM on-line training Aplia on-line Accounting Papers Teacher Training	Association of American Colleges & Universities (AAC&U) conferences American Association of Community College (AACC) Annual Convention Symposium on the Recruitment and Retention of Diverse Student Populations NAPE Conference NASPA Conference <i>Navigating with Courage</i> New England Educational Assessment Network National Center for Community Engagement Conference National Science Teachers Association CTSOs Teacher PD Conferences DECA Conferences, State and National FBLA Conferences, State and National FCCLA Conferences, State and National FFA Conventions, State and National HOSA Conferences, State and National TSA Conferences, State and National Speakers not related to CTE content or programs Speakers or presenters for general student body or whole school presentations Any speaker trying to sell a product

330 Employee Training and Development Services*

Services supporting the professional and technical development of school district and college personnel, including instructional, administrative, and service employees. Included are **course registration fees** (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district or college facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. **Do not include the cost of an independent audit. Audits are an ineligible expenditure under federal grants.**

***For purposes of determining administrative cap, line 330 is an administrative cost unless the expenditure is for instructional purposes.**

ELIGIBLE COSTS – EXAMPLE

- **Database Consultant** (e.g., develop software program to track CTE students)

BUDGET EXPLANATION – EXAMPLES

Name of Service Provider	Who will be receiving this service? Include # of staff	Title of Event, date, location	Quantity/Cost per unit= Total	Detail the student or teacher measured outcomes in either improved instruction or measured learning outcomes
Susan Smith, Software, Inc.	10 -CTE faculty	CTE Database Software & Training Feb. 3, 2015	1 @ \$650 = \$650	Provide description of anticipated outcomes as a result of the training.
DI Associates	2 Nursing Faculty	Implementing and Evaluating the Concept-Based Nursing Curriculum	Registration 2 @ \$429= \$858	Provide description of anticipated outcomes as a result of the training.
ACTE	1-TE Teacher 1-ME Teacher	CareerTech VISION 2014 Nov. 19-22, 2014 Nashville, TN	Registration \$495 x 2= \$990	Provide description of anticipated outcomes as a result of the training.
Total			\$2,498	

510 Student Transportation Services

Expenditures for transporting pupils to and from school and other activities. Included are such items as bus rentals for field trips and payments to drivers for transporting handicapped students.

Bus transportation to CTSO state conferences may be paid if no competitive events take place at the conference and membership is not required for participation. The event must be open to all students, not solely those that belong to the CTSO organization. For example, Perkins funds may be used for travel to FBLA and FCCLA **Fall Leadership Conferences** in which registration can be open to all students in the school. Travel to the **FBLA and FCCLA Spring Leadership Conferences** cannot be paid with Perkins, as these conferences are limited to paid members and entail competitive events.

BUDGET EXPLANATION – EXAMPLES

Teacher identified as supervisor of student travel	Course(s) utilizing pupil transportation	Title of event, date, location, transportation company	Quantity/Cost per unit	Estimate # of students to be transported	Amount
AG Teacher	Plant Science 1,2,3,4	Northeast Greenhouse Expo Springfield, MA Dec. 2014 Bluefleet Bus Co.	3 busses @ \$200	75	\$600
ME Teacher	Marketing	NYC Marketing Student Experience NYC Nov. 2014 Peter Pan Bus	1 bus @ \$500	35	\$500
Career Counselors at North Haven, New Haven and West Haven High Schools	All CTE courses at North Haven, New Haven and West Haven High Schools to GWCC	GWCC Career Day, Jan 6, 2015 New Britain Bus Co	\$200 x 3	80	\$600
Total					\$1,700

Student Travel ALLOWED including but not limited to:	Student Travel NOT ALLOWED including but not limited to:
Body Worlds Exhibit Career Fairs Youth Personal Finance Conference Culinary Institute of America Tours Hospitals Tours College Tours for CTE Students (groups not individuals)	CTSO Competitive Event State and National Conferences: DECA, FBLA, FCCLA, FFA, HOSA, TSA No per student fee/registration fees can be paid by Perkins

The below list is not meant to be exhaustive of all allowable/disallowable student travel

580 Travel

Expenditures for transportation, hotel and other expenses associated with staff travel.

Travel must be for instructional purposes, otherwise it is an administrative cost subject to the 5 percent cap.

Travel for CTSO advisors to National CTSO Conferences cannot utilize Perkins funds, even if no students are competing at the event.

ELIGIBLE COSTS – EXAMPLES

- **Conference/Workshop expenses** – Registration, travel, lodging, etc. (**Perkins funds cannot be used for meals.**)
- **Mileage** – calculated from the staff member's primary work location to the destination of travel.

BUDGET EXPLANATION – EXAMPLES

School/district position (CTE teacher, principal, etc.)	Course(s) to be improved by attendance	Title of event, Date, location	Quantity	Itemization of costs	Amount
2 Teachers –ME and BFT	Marketing 1,2 All BFT	Nov. 19-22 ACTE Conference San Francisco, CA	2	Airfare \$800 x2	\$1,600
				Lodging \$714 x2	\$1,428
CTE Teachers-BFT, FCS, TE, AG	All CTE Courses	CTE State Conference, Oct. 22, 2014, Cromwell, CT	4 x 20 miles	80 mi. x .54	\$43
					\$3,071

600 Supplies*

Expenditures for instructional supplies including textbooks and reference books. Perkins funds cannot be used for consumable supplies. **See attached list of unacceptable types of supplies on page 12.**

Individual equipment items costing **\$1,000 or less** are to be considered as instructional supplies unless they are computer-related items.

***Computers and peripheral equipment such as iPads, electronic babies, notebooks, etc., regardless of the cost are classified by the Connecticut State Controller's Office as equipment and should be included under budget code 700 Property.**

List EACH supply separately.

ELIGIBLE COSTS – EXAMPLES

General Instructional Supplies:

- DVDs
- Assessment materials
- Software
- Instructional supplies for special programs (i.e. Project Lead the Way and Cisco (*see vendor policy))
- Textbooks (only new courses)

Instructional Items \$1,000 or Less:

- Calculators
- TVs
- DVD recorders
- Overhead projectors
- Models (human body, eye, ear)
- Headphones
- Repair of equipment for CTE courses

BUDGET EXPLANATION – EXAMPLE

Career Cluster/ Area of Concentration	Name of course supplies are requested for	List each Supply item, description and vendor	Quantity	Cost per unit	Amount
XFS Financial Services	Personal Finance	Personal Finance software, Knowledge Matters	1 license	\$500	\$500
XWRS Marketing	Marketing	Sony 32" Television model # 5854	1	\$525	\$525
All Career Clusters	Career Center	Site license for Career Interest Inventory and Assessment Software Glencoe/McGraw Hill	1	\$4,500 for 12 month license	\$4,500
BFT	Accounting	Casio Calculators	20	\$119	\$2,380
XHT	Hospitality 105 - CCP Bolton HS	Culinary Essentials Textbooks G-W Publishers	15	\$99	\$1,485
Total					\$9,390

Supplies NOT Acceptable As Perkins Expenditures, Including But Not Limited To*

Accuplacer Individual Test Fees	Notebooks or student workbooks
Animal feed	Oven cleaner
Arts and crafts supplies	Paint of any kind
Butane fuel	Paint brushes
Beverages	Paper towels, napkins, bags
Bleach	Pencils, pens, markers
Bondo	Paper-computer, copy, construction, graphing
Bus transfers	Parchment or wax paper
Butcher Paper	Plastic wrap
Canvas	Polyurethane
Card stock	Printable paper rolls
Chemicals for medical/bioscience labs	Printer ink/cartridges
Cleaners	3-D Pinter Filament
Clothing for single student's use (Chefs coats, scrubs, etc. (If utilized for multiple classes of students is an allowed expenditure)	3-D Printer Print Pads
Cuttings	Probe covers
Decals	Refills for Water Testing, Nutrient Test Kits
Degreaser	Refills for any other Testing Kits
Detergents	Rewards
Disposable products- plates, cups, bowls, forks, knives, spoons, serving utensils, gloves, pastry bags, brown bags, aluminum hotel pans, pizza circles	Sandpaper
Drafting Paper	Saw blades
Fabric, Interfacing	Scantron grade sheets
Fasteners-Nails, Screws, bolts, rivets, thumb tacks, paper clips, staples	Seeds
Fertilizers	Sewing supplies -tracing paper, hand and machine needles, pins, buttons, fasteners, patterns, etc.
First Aid Kit supplies	Soap
Floral Arrangement supplies	Steel wool
Freezer bags	Sterno
Foil	Tape- any
Food for any reason	Tissues
Fuel	Transfer Tape (for vinyl cutters)
Glue- wood, construction, etc.	Trophies
Grease	Vinyl Rolls
Hand sanitizer and wipes	Vinyl Banner material
Hand/body lotion/soap	W-D 40 or equivalent
Insecticides	Welding Rods, Arc, Gas and TIG
Lubricants	Welding Gases
MIG Welding tips	Welding wire
Motor Oil	Wire
	Wood
	Wood Stains
	Workbooks

*The above list of supplies that cannot be purchased with Carl D. Perkins funds is not meant to be exhaustive of all disallowable supplies. It is a representation of commonly used supplies in Career and Technical Education classrooms that must be purchased with funds other than Perkins. If there is a questionable supply that a district/college wants to purchase with Perkins funds, please contact your Perkins Regional Consultant.

Use of Funds for Vendor License Agreements and Associated Costs

The Career and Technical Education Improvement Act of 2006 provides a source of funding for the improvement or development of new programs in career and technical education. The Act is not intended to sustain funding for a particular initiative or program over an indefinite period of time. Therefore, beginning July 1, 2011, funding of all vendor license agreements (nonprofit or otherwise) and associated costs will be limited to a three-year period. Over the three-year period the district or college should plan to maintain fees and associated costs using local or other funding.

Associated costs include, but are not limited to: license agreements, professional development, travel, textbooks, equipment, and instructional supplies.

<http://www.sde.ct.gov/sde/cwp/view.asp?a=2678&Q=320802>

700 Equipment*

Expenditures for initial, additional, and replacement (if original purchase was Perkins funded) items of equipment, such as machinery, furniture and fixtures. Property valued at greater than \$1000.)

The CSDE prohibits the use of Perkins funds to purchase drive-able equipment, including but not limited to, trucks, autos, vans, snowmobiles, watercrafts, tractors, and other drivable equipment, construction equipment, trailers, lawn mowers, etc. The above list of equipment that cannot be purchased with Carl D. Perkins funds is not meant to be exhaustive of all disallowable equipment.

***Computers and peripheral equipment regardless of cost are classified by the Connecticut State Controller's Office as equipment and should be included under budget code 700 Property. Tablets, iPads, electronic babies, notebooks, etc., regardless of the cost should be included in budget code 700 Property.**

ELIGIBLE COSTS – EXAMPLES**BUDGET EXPLANATION – EXAMPLES**

Career Cluster/ Area of Concentration	Name of Course the supplies are requested for and Rationale for Use	Name, description and vendor	Quantity	Cost per unit	Amount
XHS	All Nursing Lab Courses-There is an increase in the nursing skills required. This model manikin is programmed with updated skills.	Geri Nursing Skills Manikin, Adult, PA84336	1	\$36,000	\$36,000
XETS Early Childhood Services	Human Development- We have added a courses in HD and need more infant simulators for student use.	Realityworks: Real Care Baby II Infant Simulators	2	\$1,000	\$2,000
XAVC	Video Production	Dell Precision	16	\$1,875	\$30,000

		desktops –model # T3610BTX base			
XAVC	WTV Studio	Computerized Video Editor, Sony, AU76543	1	\$4,000	\$4,000
Total					\$72,000

917 Indirect Costs*

Costs incurred by the grantee, which are not directly related to the program but are a result thereof. Grantees must submit indirect cost proposals to the Connecticut State Department of Education to apply for a restricted and unrestricted rate. Only grantees that have received rate approvals are eligible to claim indirect costs.

***This is not an allowable expense for College Career Pathways Programs.**